

## Do Accounting Professionals in Romania have a Role in Preventing and Detecting Corruption?

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**Abstract.** *Corruption is defined differently by international organisms and scholars, but the essence of the definitions underscores its character as an insidious plague of the society. Even if at the beginning corruption was related to the public sector, nowadays it affects multiple areas of life, including the economic domain. This study aims to develop an analysis of the role played by accounting professionals in Romania in preventing and detecting corruption. The research implied a qualitative analysis of the legal framework on corruption in Romania, the analysis of the studies published in Web of Science Database between 1995 and 2025 regarding the link between corruption, audit and accounting, the analysis of the studies identified by using Google Scholar, and the analysis of the ethical framework applicable to accounting professionals. The findings reveal that the role of accounting professionals in combatting corruption stems from the ethical principles governing the profession's activity. This analysis highlights the importance of the actual application of ethical principles established by the Ethical Codes as well as the regulations governing the conduct of the accounting activities.*

**Keywords:** convergence corruption, accounting profession, role, regulatory framework

**JEL Classification:** M41, K42, D73

### 1. Introduction

Even though in the last thirty years corruption has become one of the main topics on the public agenda of many bodies worldwide, becoming, as Harrison called it (Harrison, 2007, p.1), a buzzword, this subject, but especially its combat, was one of the most burning problems for the eighteenth-century political theorists in England (Hill, 2006, p.5). In 2003 the United Nations drafted the Convention against corruption, in which this term was defined as being „an insidious plague that has a wide range of corrosive effects on societies” (United Nations, 2003). However, one of the first official definitions of the term of corruption was adopted by the United Nations, which stated that this phenomenon can be defined as the misappropriated use of public or private function to obtain, directly or indirectly, personal gain (Christelis, Petter, 2004, p. 23). One year later, Transparency International provided a similar definition, but in a simplified form, defining corruption as „the abuse of power entrusted for private gain” (Transparency International, 2004).

One of the indicators that measure the phenomenon of corruption is the perceived corruption index (PCI) developed by Transparency International. As its name reveals, this index does not measure the actual level of corruption, but only the citizens' perception on the level of corruption from their country, being only a subjective assessment of the phenomenon.



Figure 1. Level of the Global Corruption Perception Measurement Indicator for 2024. Source:

[https://images.transparencycdn.org/images/CPI2024\\_Map-plus-Index\\_EN\\_2025-02-06-134924\\_tnnb.jpg](https://images.transparencycdn.org/images/CPI2024_Map-plus-Index_EN_2025-02-06-134924_tnnb.jpg)

As far as Romania is concerned, from the analysis of figure no. 2 it can be concluded that between 2012 and 2024 there were two periods, one between 2012 and 2016, and between 2019 and 2024, marked by values of PCI between 43 and 46, and another one between 2017 and 2018, marked by values of PCI between 47 and 48. Without making a discussion of political nature, it is significant to mention that this increase in the period 2017-2018 it might be caused by a series of actions of political decision markers, being a period marked by street protests. It can be observed that between 2022 and 2024 the value of index remained constant, at a score of 46, placing Romania in 2024 on the 65<sup>th</sup> place out of 180 in the ranking made by Transparency International. In this ranking the first position is occupied by Denmark, whose citizens consider that the level of corruption in their country is very low, the level of trust being 90%, unlike Somalia, where the level of the index is 11%, which means that the citizen consider their country to be very corrupt. However, in the European Union, Romania ranks in the last three places, followed only by Bulgaria and Hungary.

Score changes 2012 - 2024

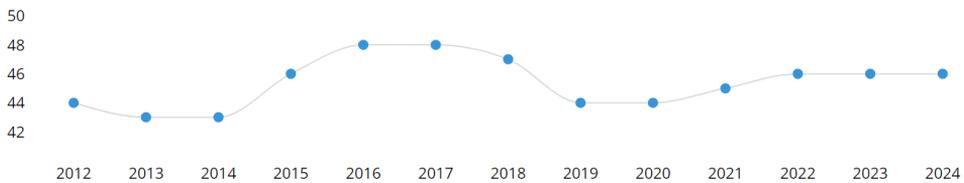


Figure 2. Corruption Perception Index – evolution for Romania for the period 2012-2024. Source: Transparency International,

<https://www.transparency.org/en/cpi/2023/index/rou>

This study aims to find out if accounting profession in Romania has a role in preventing and detecting corruption. To achieve this objective, there were set three main research questions, as follows:

Q1: What is the regulatory framework on corruption in Romania?

Q2: What is the status of research on the link between combating corruption and the accounting profession?

Q3: What are the levers through which professional accountants contribute/can contribute to the fight against corruption?

## 2. Research methodology

The research methodology used in the study is qualitative, based on the analysis of the legal framework on corruption in Romania, the analysis of the studies published in Web of Science Database between 1995 and 2025 regarding the link between corruption, audit and accounting, the analysis of the studies identified by using Google Scholar, and the analysis of the ethical framework applicable to accounting professionals.

## 3. Theoretical background

Corruption is considered to be a plague with ancient roots. According to Hill (Dion, 2017, p. 84), the term of *corruption* has two definitions, a classic one and a modern one. The classical definition is the one that was used since Plato to the 18th century and portrays the phenomenon of corruption as „a loss of the general moral health of the political organisms”, being associated with a collective immoral conduct and the distancing of the society from its original condition. During the Enlightenment period (1715-1789) the philosophers brought into attention four different facets of corruption (Dion, 2017). While Blaise Pascal referred to a form of religious corruption which took the form of man’s fall from Divine creation, John Locke and Jean Jacques Rousseau discussed social corruption as a fundamental threat to the common good. On the other side, David Hume and Immanuel Kant drew attention, as Plato and Cicero many centuries ago, to moral corruption, synthesising the three perspectives on corruption into one, defining it as a loss of moral intent. The fourth type of corruption referred to in the Enlightenment era is the legal corruption, about which Hagel stated to be the true origin of the moral corruption, adding that it is not only „an annihilation of laws and regulations, but also, above all, an all-encompassing arbitrary judgement”. During the Enlightenment era appeared the modern perception of the term, developed by Adam Smith, David Ricardo and Thomas Malthus, that brought into attention the bribery. A century later Friedrich Nietzsche points out that the man is both, the source and the absolute victim of corruption (Dion, 2017, p. 89). Hill stated (Dion, 2017, p. 88) that the modern perspective of corruption contributes to defining it as an individual violation of duties which spreads contagiously and diffusely through politics affecting both leaders and citizens alike.

Around the 1840s in England, in the context of the government and judiciary’s involvement in the phenomenon of corruption, the perception of a positive effect of corruption emerged. This led citizens to believe that businesses could prosper and that the national economy would become stronger if they offered bribes to the public officials. In the 19<sup>th</sup> century in Greece was developed a strong link between speculation and corruption, an aspect highlighted by Chatzioannou in his work published in 2008. This author concluded that the source of corrupt practices is the speculative action, thus redefining the phenomenon of corruption as „the violation of rules by elites to favour individuals or their common interests”.

Summarizing these definitions, it can be stated that the term of corruption can be used to define a behaviour of a person who, in the exercise of a public function, uses power to obtain personal benefits.

Corruption is one of the main subjects of both international and national dimensions due to its negative effects on the economic development and on the rule of

law (Borlea et. al, 2017). This subject is of high interest for the European Union Council, European Commission, European Parliament, national governments, but also for organisations such as World Bank, Transparency International or United Nations. This topic has gained the interest of numerous authors, with contributions emerging from a wide range of research areas, from politics, economics, law, ethics, social sciences, business to public administration.

The published papers identified on Web of Science Database and Google Scholar between 1995 and 2025, that focus on the link between audit, accounting and corruption, in most cases are included in business finance and management fields. Considering this aspect, the gap identified in literature stems from the fact that most existing research focuses on the role of auditors (internal, external) on combating corruption, while less attention is dedicated to the role of accountants. Even if some papers seem to touch the topic of the role of accountants on fighting against corruption, most of them focus on the role of other professionals, like internal or external auditors, or professionals that conduct internal control.

In 1994 World Bank stated that the countries who want to improve their accountability systems to fight against corruption should focus on four actions (World Bank, 1994). First, they should implement an effective and integrated financial management information system. The other three actions directly concern the accounting environment and consist of developing a professional base of accountants and auditors, adopting and applying internationally acceptable accounting standards, and empowering a strong legal framework for supporting modern accounting practices.

In the literature can be observed two different opinions, one according to which accounting has a force to combat corruption (Paterson, Changwony, and Miller 2019; Changwony and Paterson 2019), and another one that is more sceptical (Ejiogu, Ejiogu, and Ambituuni 2019; Everett, Neu, and Rahaman 2007; Neu et al. 2013). The difference between the two opinions is determined by the aspects that are analysed and the geographical area the studies focus on. For example, the studies that focus on eastern countries tend to be more sceptical.

Furthermore, in the literature was expressed the opinion that accounting has a major role in the establishment and maintenance of an integrity system (Doig & Mclvor, 2003). Starting from two perspectives on accounting, an orthodox and a radical one (Everett et. al, 2006), it is useful to mention that from the orthodox mentality perspective, corruption leads to the tendency of raising transaction costs (Apostol, 2024), while the radical perspective suggests that corruption might be a „potential ruse” meant to divert attention from the problems created by corruption’s supply side (Everett et. al, 2006).

Later in 2006 one accounting representative affirmed that *“accountants must be at the forefront of the fight against domestic and international corruption”* (ICAEW, 2002), without mentioning through which levers. Recently, in 2022, the International Federation of Accountants revealed an action plan through which the accounting profession contributes to the fight against corruption (IFAC, 2022). Among the five key components of this action plan are expertise, engagement and partnership.

One of the levers identified in literature, according to which accounting can support the fight against corruption, is the internal control (Peltier-Rivest 2018). However, since internal control is not performed by the accountant, but by other employees, we can only partially agree with this opinion, in the sense that the accountant develops the financial and accounting procedures, implements specific controls, such as reconciliation, checks or approvals, but also generates information required for controls.

Also, previous studies focused on the link between the adoption of IFRS and the level of corruption (Mazzi et. al, 2019), but not on the actual effect of accounting profession on the fight against corruption.

### 3.1. Regulatory framework regarding the fight against corruption in Romania

As Romania's accession to NATO and the European Union demanded judicial and administrative reforms that would lead to real progress in the fight against corruption, the first anti-corruption structure was created between 1996 and 2000, the Government Control Department, named after 2003 the National Anticorruption Prosecutor's Office (NAP). This attempt to comply with the conditions imposed by the two aforementioned organizations also involved the adoption of Law no. 78/2000 for the prevention, detection and sanctioning of acts of corruption, this normative text being the first legal framework in this field that defined precisely which acts are considered to be acts of corruption, but also brought an element of novelty by extending the concept of public servant to the category of dignitaries.

In the period prior to NATO accession, respectively the period prior to 2004, five laws came into force that converged towards the objective of achieving real steps in the fight against corruption. Also, by Law no. 147/2002 ratified the Civil Convention on Corruption adopted in Strasbourg on 4 November 1999, and by Law no. 365/2004, the United Nations Convention against Corruption adopted in New York on 31 October 2003 was ratified.

As can be seen in the table below, they aimed at creating a general framework of measures for the prevention, detection and sanctioning of corruption, a legal framework for supporting free access to information of public interest, the regulatory framework for ensuring decision-making transparency in the public administration, but also ensuring transparency in the exercise of public dignities, public and business offices, preventing and sanctioning corruption. These normative acts, together with the Government Emergency Ordinance no. 43/2002 on the National Anticorruption Directorate, with subsequent amendments and completions, and with the Emergency Ordinance no. 120/2005 on the operationalization of the General Anticorruption Directorate, with subsequent amendments and completions, also facilitated Romania's accession to the European Union in 2007. Moreover, Romania's accession to the European Union has also led to other aspects of novelty and control in terms of corruption acts. On the one hand, in 2007 the National Integrity Agency (NIA) was created, which aims to verify the assets, conflicts of interest and incompatibilities of public officials. On the other hand, the European Union introduced the Cooperation and Verification Mechanism (CVM) for monitoring justice and the fight against corruption, a mechanism that was lifted as of 2022 following the recognition of legislative progress.

The interest in combating corruption was also manifested by the approval of the Code of Internal Managerial Control of Public Entities (Order of the Secretary General of the Government no. 600/2018 of 20 April 2018 on the approval of the Code of Internal Managerial Control of Public Entities), but also by the creation of a legal framework for the protection of whistleblowers (Law no. 361 of 16 December 2022 on the protection of whistleblowers in the public interest).

**Table 1.** Presentation of the normative framework regarding the sanctioning of corruption in Romania

Year	Normative act	Purpose
2000	Law no. 78 of 8 May 2000 for the prevention, detection and sanctioning of corruption deeds, with subsequent amendments and completions	General framework of measures for the prevention, detection and sanctioning of corruption
2001	Law no. 544/2001 on the free access to information of public interest	Creating the legal framework to support free

		access to information of public interest
2002	Government Emergency Ordinance no. 43/2002 on the National Anticorruption Directorate, with subsequent amendments and completions	Establishment of the National Anticorruption Directorate and establishment of its functioning rules
2003	Law no. 161/2003 on some measures to ensure transparency in the exercise of public dignities, public functions and in the business environment, prevention and sanctioning of corruption	Ensure transparency in the exercise of public dignities, public functions and in the business environment, prevention and sanctioning corruption
2003	Law no. 52/2003 on decisional transparency in public administration	Creating the legal framework to ensure decisional transparency in public administration
2004	Law no. 7/2004 on the Code of conduct of public servants	
2005	Emergency Ordinance nr. 120/2005 regarding the operationalization of the General Anticorruption Directorate, with subsequent amendments and completions	Establishing the framework on operationalization of the General Anticorruption Directorate within the Ministry of Internal Affairs
2010	Law no. 176/2010 on integrity in the exercise of public functions and dignities, for amending and completing law no. 144/2007 on establishment, organization and functioning the National Integrity Agency, as well as for amending and completing other normative acts	Establishment the National Integrity Agency and its operating rules
2018	Order of the Secretary General of the Government no. 600/2018 of 20 April 2018 on the approval of the Code of Internal Managerial Control Code of public entities	Approval of the Internal Managerial Control Code of public entities
2022	Law no. 361 of 16 December 2022 on the protection of whistleblowers in the public interest	Establishment of the framework on the protection of whistleblowers in the public interest

Source: author's own processing

Accession to the European Union also contributed to the applicability of other instruments, such as the United Nations Convention against corruption. Adopted by the Council Decision no. 2008/801/CE, the United Nations Convention against corruption aims to contribute to the international body's fight against corruption, promote good governance and encourage international cooperation and technical assistance. Furthermore, with Romania's accession to the European Union, the Treaty on Functioning of the European Union (TFEU), which, in article 325, imposes on Member States the obligation to protect the Union's budget, this provision being the main legal basis for combating fraud and other activities affecting the financial interests of the EU. This obligation is transposed by the Member States into national legislation by criminalizing conduct that undermines the obligation to protect the EU, as in the case

of Romania with law no. 78/2000 on the prevention, detection and punishment of corruption, as amended and supplemented, which includes a chapter dedicated to this type of offense.

More recently, other legislative acts have been drafted that converge in the same direction, namely combating corruption, namely the Directive on the fight against fraud affecting the financial interests of the European Union by means of criminal law (Directive (EU) 2017/1371), the Regulation on the general regime of conditionality for the protection of the EU budget (Regulation (EU, Euratom) 2020/2092), the Council Regulation on the establishment of the European Public Prosecutor's Office (Council Regulation (EU) 2017/1939 of 12 October 2017), Regulation No. 883/2013 concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) No. 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) No. 1074/1999. Also important is the Anti-Money Laundering Directive (EU) 2018/1673, which lays down minimum rules on the criminalization of money laundering and emphasizes that acts of corruption must be criminalized under criminal law.

Directive 2014/42/EU regulates penalties consisting of the recovery and confiscation of assets obtained through criminal offenses, including acts of corruption. The European regulatory framework on the recovery and confiscation of assets also includes Council Decision 2007/845/JHA on cooperation between the bodies responsible for the recovery of such assets, Council Decision 2005/212/JHA on the confiscation of crime-related proceeds, instrumentalities, and property, and EU Regulation 2018/1805 on the recognition of freezing orders and confiscation orders. In the same vein, another piece of legislation designed to support the fight against corruption at European Union level is Directive 2019/1937 on the protection of whistleblowers. Two other pieces of legislation designed to contribute to the fight against corruption, particularly against tax evasion, are EU Directive 2010/24 on mutual assistance for the recovery of claims relating to taxes, duties, and other measures, and EU Directive 2011/16 on mutual assistance for combating tax evasion and tax avoidance, as well as measures to increase the fiscal transparency of companies.

#### **4. Discussion and analysis: The role of the accounting professionals in fighting against corruption in Romania**

Although the CVM did not directly contain references to the accounting profession or to the contribution of professional accountants, there are indirect links between the two in the sense that professional accountants contribute to the fight against corruption through their contribution to ensuring financial transparency and good governance practices. Moreover, the codes of ethics developed by CECCAR or CAFR have led to the achievement of the same goal through the components related to the promotion of economic and financial integrity and transparency.

According to section 100.1 of the National Ethical Code of Accounting Professionals from Romania (CECCAR, 2011) „a distinctive feature of the accountancy profession is the responsibility to act in the public interest”. This leads to the conclusion that the accountant's responsibility is not limited exclusively to satisfying one customer's or employer's needs, but to the National Ethical Code of Accounting Professionals provisions. According to the Ethical Code, the authority of the accountant's work derives from principles such as knowledge, competence, conscience, independence, the lack of material interest, morality, dignity and probity.

Analysing these principles, it can be stated that there is a concordance between the principles which govern the accountancy profession's activity and a set of principles that can govern the fight against corruption. The requirement for the

accountant to act objectively means that the professional must not permit conflict of interest, biases or undue influence of other persons to intervene in his professional or business reasoning. Moreover, section 100.5 lit. f of the National Ethical Code of Accounting Professionals from Romania highlights the principle of respect towards the technical and professional norms established by IFAC, IASB, The Body of Expert Accountants and Licensed Accountants of Romania (CECCAR) and The Chamber of Financial Auditors of Romania (CAFR).

Another Code of Ethics that is mandatory for accountancy professionals is IESBA Code of Ethics drafted by IFAC. Section 250 of this Code, named *Incentives, including gifts and hospitality*, states that offering or receiving incentives might generate a threat of self-interest, of familiarity or of intimidation on compliance with fundamental principles, in particular the principles of integrity, objectivity and professional conduct. Subsection R250.5 clearly states that in many jurisdictions there are laws and regulations, such as those related to bribery and corruption, that prohibit the offering and acceptance of incentives in certain situations. Thus, to be able to support the fight against corruption, the professional accountant needs to be aware of the relevant laws and regulations and to comply with them. Section 250 of the IESBA Code of Ethics also contains a subsection relating to *incentives offered with the intention of influence in an unappropriated manner the behaviour* of the accountant. Considering the fact that accountants can be public servants according to articles 175 or 308 of the Criminal Code it can be concluded that section R250.7 and R250.8 refers to corruption actions. For example, accountancy professionals can be public servants with the meaning of article 175 of the Criminal Code when they work in public institutions such as city halls, schools or hospitals, whilst when they work for private entities, such as limited liability companies or joint stock companies, they are public servants with the meaning of article 308 of the Criminal Code. According to section R250.7 of the IESBA Code of Ethics an accountancy professional must not offer or encourage other persons to offer any kind of incentive that is given, or that is thought by a third party to be given by the accountant in order to influence in an inappropriate way the conduct of the one who receives it or of another person. This type of conduct is incriminated by the Romanian Criminal Code under article 290 as bribery (giving) or under article 292 as purchase of influence. On the other hand, section R250.8 of the IESBA Code of Ethics an accountancy professional must not accept or encourage others to accept any incentive about which he concludes that is given or that is thought to be given by a third party in order to influence in an inappropriate way the conduct of the person who receives it or of another person. The Romanian Criminal Code incriminates this type of conduct under article 289 as bribery (receiving) or under article 291 as influence peddling.

In order to determine whether such an action constitutes a crime or not, section 250.9 A3 lists a series of factors that must be taken under consideration, such as the nature, the frequency of the behaviour, the value and the cumulative effect of the incentive; the moment when the incentive was offered in relation to any action or decision that it might influence; the existence of a cultural or customary practice (giving a gift on the occasion of a religious holiday or a wedding); if the incentive is an ancillary part of a professional activity, such as offering or accepting a lunch in connection to a business meeting; if the incentive is given to only one person or is available to a group; which are the roles and positions of the persons who offer or whom the incentives are offered.

Whilst section 340.4 A1 defines the incentives and enumerates different forms of incentives (gifts, hospitality, entertainment, political or charitable donations, preferential treatment, privileges), section R340.7 and R340.8 highlights that accountancy professionals must not offer, encourage others to offer, accept or

encourage others to accept incentives when the purpose is to influence in an inappropriate manner someone else behaviour.

The role of accountants in preventing and combating corruption derives from ethical rules, as it were previously presented. If a typical money laundering action can be, in some cases, easier to detect by an accountant in the financial statements, an act of corruption cannot be easily identified. In some cases an act of corruption can lead to amounts of money that are transferred to persons or entities that do not have a real business relationship with the entity the accountant works for, or in other cases there are real business relationships, but some amounts of money or goods are transferred in order to determine a certain behaviour. In these cases, it is more difficult for an accountant to find if there is a corruption act or not, and this might lead to the conclusion that an accountant's role is more related to preventing corruption through the personal conduct, as it was previously presented, and less related to detecting corruption. Although an accountant might detect a suspicious transaction, such as a high amount of money or goods transferred to third parties or fictitious services provided to new entities, in absence of solid evidence, the professional cannot conclude that there is an act of corruption. It would be very difficult to prove the existence of the corruption act because this would imply interviews with at least one of the two parties involved (the one who received and the one who gave).

Moreover, in corruption cases, usually the goods are not recorded in accounts, so it is very difficult for a professional accountant to detect a corruption act. Even if the goods are recorded in accounts, if the accounting professionals are not aware of the corruptive character of the transaction, they cannot contribute to the fight against corruption. The accountant's duty to maintain accurate records is closely related to the documentary evidence provided.

In smaller companies the accounting professionals might know about the concordance between the papers and the reality, but in big companies or institutions there is a risk of not knowing that there was no goods or service delivery. A corruption act which is achieved by giving an amount of money or a quantity of goods to a public servant might not be reflected in accounting records, but if it is recorded, it might take the form of a protocol expense, an expense made by the associates or high donations. It is the accounting professional's duty to find out if that expense is incurred for the proper running of the entity or conversely, exceeds this purpose. When the protocol expenses or the expenses made by an associate are higher than normal, the accountant must verify if that expense is not caused by a corruption act, money laundering or another illicit act. The role of accountant professionals in detecting corruption can be accomplished through cross-checking or interviews.

Furthermore, this role can be fulfilled through development of clear policies for reporting unlawful behaviour. Finally, the contribution to combating corruption can also be achieved by placing emphasis on enhancing the quality of accounting information.

## **5. Conclusions**

The aim of this study was to identify if there is a role played by accounting professionals in Romania in preventing and detecting corruption. A first stage of research was represented by the analysis of the theoretical framework of the theme, defining the term of corruption, identifying the prior studies, published in Web of Science Database and Google Scholar, related to the role of accounting on fighting against corruption. Then, we analysed the national legal framework to identify the framework on corruption. Last, but not least, we analysed the Ethical Codes applicable to accountants to respond to the main research question, which are the levers through which professional accountants contribute/can contribute to the fight against corruption.

Previous studies mainly focused on the impact of adopting IFRS on corruption or on the role of auditing or internal control on the fight against corruption. Less studies focus on the role of accounting and the existing ones mostly focused on other aspects, but not on the direct role of accounting profession. For example, some studies analysed corruption cases where accountants were involved, other studies focused on analysing how the mentality affects the involvement of accountants in the fight against corruption.

The conclusion of this study is that the main lever through which professional accountants contribute/can contribute to the fight against corruption is their professional integrity, in the sense of complying with the provisions of the applicable Codes of Ethics. Accountants' ethical obligation on reporting any suspicious activity to their superiors is a lever through which they contribute to combating corruption, but their action might remain without any consequences if the entity does not check if the suspicion is valid or not. Therefore, the accountant's contribution is only one chain link.

One of the most important limits of this study is the relatively small number of existing studies in the literature that focus on the role of accounting on the fight against corruption. Also, another limit of this study is that is only focused on Romania, without making any comparisons with the situation from other countries. As a result, future research directions aim to consider this last limitation and develop a comparison between more countries.

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